Spending Report Explanation

Column	Field Name	Notes
1	Body Name	Name of the organisation making the payment
2	Body Name	Unique code to identify our organisation.
3	Service Area Categorisation	Represents the highest level to which costs are charged. The report shows the SeRCOP* objective category for service areas that relate to the specific PCC service details. This has been done to make it easier for our data to be compared to that available from other local authorities. The SeRCOP* categories are the most desirable type to use as they are used in mandatory expenditure returns to central government.
4	Service Division Categorisation	Identifies the specific division within the service that has spent the money. This column shows the SeRCOP* objective code that relates to the specific PCC Division of Service.
5	Responsible Unit	This shows the internal name of the Service that the payment has been charged to.
6	Expense Type	The value shown is the SeRCOP* Subjective Group for goods or services and is the description of the expenditure type.
7	Detailed Expense Type	The value shown is the SeRCOP* Subjective Sub Group Codes for goods or services.
8	Expense Code	Internal description of expense.
9	Payment Date	Date the payment was made.
10	Transaction Number	The internal payment number used by PCC. Where payment was made outside the City Council's financial accounting system the word 'CHAPS' will be shown as the transaction number.
11	Amount	This shows the amount of the invoice line that was paid. This is not the payment or invoice total, it is just the amount paid for the specific service and expenditure type within a paid invoice. Invoices are often split across Council departments and expense categories so this amount will often be below £500. This report excludes recoverable VAT or Construction Industry Tax.
12	Supplier Name	The name of the supplier paid. If we make payments to individuals, we remove their personal details to comply with the Data Protection Act. In these cases, details of the payment are included but the supplier column will show 'Classified as personal data (under the Data Protection Act 1998)'.
13	Supplier ID	Internal supplier number for reference purposes. For CHAPS payments there is no internal supplier number as they are paid outside the City Council's financial accounting system so this field may be blank.

 * SeRCOP = CIPFA Service Reporting Accounting Code of Practice (accounts classification)